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Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

- - - - - x  
In re: : Chapter 11  
:   
CIRCUIT CITY STORES, INC., et : Case No. 08-35653 (KRH)  
al., :   
:   
Debtors. :   
x Jointly Administered  
- - - - -

**STIPULATION AND CONSENT ORDER RESOLVING MOTION  
TO RECONSIDER FILED BY THE INTERNAL REVENUE SERVICE**

Circuit City Stores, Inc. and the above-referenced debtors  
and debtors in possession jointly administered under Case No.  
08-35653 (collectively, the "Debtors")<sup>1</sup> and the Internal Revenue

<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture

Service (the "IRS") have stipulated and agreed to the terms and conditions set forth below:

RECITALS

1. On November 10, 2008, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code. Pursuant to an order of the Court signed on November 10, 2008, the Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered under Case No. 08-35653.
2. On May 1, 2009, the Debtors filed a Motion Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9001 (I) Setting Administrative Bar Date and Procedures for Filing and Objecting to Administrative Expense Requests (the "Motion").
3. By order dated May 15, 2008 (the "Order"), the Court set the administrative claims bar date for filing administrative claims as 5:00 pm (Pacific Time) on June 30, 2009.
4. On May 26, 2009, the IRS filed its Motion to Reconsider.

STIPULATION

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Corp. (0311), Prahs, Inc.(n/a), XSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

5. The Debtors and the IRS stipulate and agree that the relief granted in the Order shall not apply to any administrative expense claims of the IRS.

6. The Court shall retain jurisdiction over all matters or disputes concerning this Stipulation and Consent Order.

Dated: Richmond, Virginia  
June \_\_, 2009

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UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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*Counsel for the Internal Revenue Service*

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley

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